

Message Text

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PAGE 01 STATE 155594
ORIGIN TRSE-00

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FSE
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NEA/AFN - MR. WILKINSON
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FM SECSTATE WASHDC
TO AMEMBASSY RABAT

UNCLAS STATE 155594

E.O. 11652: N/A

TAGS:EFIN

SUBJECT: U.S.-GOM DOUBLE TAXATION TREATY

REFERENCES: A. RABAT 3205 B. RABAT 3179

1. WE SUGGEST A FEW MODIFICATIONS TO ENGLISH TEXT OF
EXCHANGE OF NOTES AS GIVEN IN REFTTEL B.

A. IN THE OPENING CLAUSE THE FRENCH TEXT REFERS TO
A CONVENTION RATHER THAN AN AGREEMENT. PERHAPS THE
ENGLISH SHOULD BE CONSISTENT, ALTHOUGH THIS IS NOT AN
IMPORTANT POINT.

B. THE SENTENCE BEGINNING "THE MOROCCAN DELEGATION
ALSO ..." WOULD BE CHANGED TO READ "THE MOROCCAN
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DELEGATION EXPRESSED ITS HOPE THAT THE U.S. GOVERNMENT
WOULD ACCORDINGLY GRANT CITIZENS AND RESIDENTS OF THE
UNITED STATES A 'TAX-SPARING' CREDIT AGAINST THE U.S.
TAX." THE FRENCH TERM "IMPUTATION D'IMPOT FICIF" IN
THIS CONTEXT IS USUALLY REFERRED TO IN ENGLISH AS A "TAX-
SPARING CREDIT", WHICH MEANS A TAX CREDIT FOR A TAX
WHICH THE TAXPAYER HAS BEEN SPARED FROM PAYING AS AN
INVESTMENT INCENTIVE.

C. THE NEXT SENTENCE WOULD ALSO BE REVISED TO SAY
"THE U.S. DELEGATION INDICATED THAT THE SENATE HAS BEEN
RELUCTANT TO APPROVE SUCH A PROVISION IN OTHER TAX
CONVENTIONS."

D. TECHNICALLY, THE SENATE DOES NOT RATIFY, SO
PERHAPS IN THE LAST PARAGRAPH BEFORE THE CLOSING THE
PHRASE SHOULD BE "SHOULD THE SENATE APPROVE". LIKE A,
THIS IS A MINOR POINT.
VANCE

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Message Attributes

Automatic Decaptioning: X
Capture Date: 01-Jan-1994 12:00:00 am
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: DOUBLE TAXATION, TAX AGREEMENTS
Control Number: n/a
Copy: SINGLE
Sent Date: 05-Jul-1977 12:00:00 am
Decaption Date: 01-Jan-1960 12:00:00 am
Decaption Note:
Disposition Action: n/a
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment:
Disposition Date: 01-Jan-1960 12:00:00 am
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1977STATE155594
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Expiration:
Film Number: D770238-1047
Format: TEL
From: STATE
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1977/newtext/t19770791/aaaadbdu.tel
Line Count: 73
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Litigation Codes:
Litigation History:
Locator: TEXT ON-LINE, ON MICROFILM
Message ID: 73c84271-c288-dd11-92da-001cc4696bcc
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TAGS: EFIN, MO
To: RABAT
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